

## Senate Bill No. 39

### CHAPTER 7

An act to amend Section 18843 of the Revenue and Taxation Code, relating to taxation, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor April 15, 1997. Filed with  
Secretary of State April 15, 1997.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 39, Johannessen. Income taxes: designations: California Military Museum: D.A.R.E. California.

The Personal Income Tax Law authorizes taxpayers to designate on their tax returns that a specified amount in excess of their tax liability be contributed to the California Military Museum Fund or the D.A.R.E. California (Drug Abuse Resistance Education) Fund. Existing law requires the Franchise Tax Board to determine annually the total amount that is so designated by taxpayers and to notify the Controller of the amounts to be transferred by the Controller from the Personal Income Tax Fund to the Franchise Tax Board and the Controller for the reimbursement of related costs and to the California Military Museum Fund or the D.A.R.E. California (Drug Abuse Resistance Education) Fund. Existing law conditions the expenditure of the moneys in the California Military Museum Fund and in the D.A.R.E. California (Drug Abuse Resistance Education) Fund for the support of the museum and that program, respectively, upon the appropriation of those moneys by the Legislature.

This bill would appropriate moneys in the California Military Museum Fund to the Franchise Tax Board and the Controller for reimbursement of their related costs, not otherwise funded in the Budget Act, and for the support of the museum. The bill would also appropriate \$135,000 from the D.A.R.E. California (Drug Abuse Resistance Education) Fund to the Controller for allocation to D.A.R.E. California for the support of that program.

This bill would declare that it is to take effect immediately as an urgency statute.

Appropriation: yes.

*The people of the State of California do enact as follows:*

SECTION 1. Section 18843 of the Revenue and Taxation Code is amended to read:

18843. All money transferred to the California Military Museum Fund is hereby appropriated for allocation as follows:

(a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article not otherwise funded in the Budget Act.

(b) To the California Military Museum for the operation of the museum as provided by Section 179 of the Military and Veterans Code.

SEC. 2. There is hereby appropriated the sum of one hundred thirty-five thousand dollars (\$135,000) from the D.A.R.E. California (Drug Abuse Resistance Education) Fund to the Controller for allocation to D.A.R.E. California to assist in establishing and maintaining drug abuse resistance education programs in California schools.

SEC. 3. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order that the Controller may transfer money that is collected by the Franchise Tax Board and deposited in the D.A.R.E. California (Drug Abuse Resistance Education) Fund to D.A.R.E. California and may transfer money that is collected by the Franchise Tax Board and deposited in the California Military Museum Fund to the California Military Museum at the earliest possible time, it is necessary that this bill take effect immediately.

